

**Public Chapter 415**

**SENATE BILL NO. 1464**

**By Cohen, Ford**

Substituted for: House Bill No. 1510

By Miller, Cooper, Kent, Scroggs, Lois DeBerry, Bowers, John DeBerry, Towns, Hassell

AN ACT To amend Tennessee Code Annotated, Title 7, Chapter 67 and Title 67, Chapter 6, relative to sports authorities and taxation thereof.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-103, is amended in subdivision (d)(1)(C) by deleting the following sentence:

“Any state sales taxes so apportioned shall be used for capital improvements to the sports facility.”

and by substituting instead the following:

Notwithstanding any provision of this subsection or any other law to the contrary, any state sales taxes so apportioned shall be distributed directly to the local sports authority, in lieu of distribution directly to the municipality, and shall be used by the local sports authority. Such authority shall not expend or obligate such funds to reimburse any NFL team for travel expenses or for any other payment to such NFL team unless approved by a majority of both the county commission and the city council. No later than July 1 of each year, the sports authority shall file a report with the chief executive officer and the legislative body of the municipality and county in which such authority is located which details expenditures and obligations of the sports authority during the preceding year.

SECTION 2. Tennessee Code Annotated, Section 67-6-103(d)(1)(C), is amended by deleting from the last sentence the language “April 1, 1999” and by substituting instead the language “January 1, 2000”.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.